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## EVALUATION OF INDIVIDUAL TAX RECEIPTS DURING THE COVID-19 PANDEMIC AT THE MANADO PRATAMA TAX SERVICE OFFICE

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**Abstract:**

Tax revenue is the primary source to increase state revenue. Therefore, to increase tax revenue, one of the efforts made by the government is that taxpayers are entrusted with calculating, depositing and reporting their payable taxes. Impact on sources of funds and spending. This happened due to the impact of the COVID-19 pandemic. The various new policies that the government has established to combat the ongoing COVID-19 pandemic are closely related to revenue from the tax sector and state spending to fund COVID-19 prevention. This study aims to determine individual tax revenue during the COVID-19 pandemic at Manado Pratama Tax Service Office. The method used in this research is a descriptive qualitative research method. Sources of data used are primary data and secondary data. The results of the study show that individual tax revenues decreased significantly in 2020 during the COVID-19 pandemic compared to the years before the COVID-19 pandemic.

**Keywords:** Personal Tax Receipt, COVID-19 Pandemic

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## INTRODUCTION

In the field of accounting there are many disciplines and fields involved in it, one of which is the field of taxation. Tax is a source of state income. This source of income is used to finance public interests, including personal interests such as the people's interests, education, welfare and so on (Wantasen, Sondakh, Suwetja, 2021). In addition, the government allocates funds from tax revenues to meet state needs. For example, the more people pay taxes, the more facilities and infrastructure will be built (Pandiangan, cited in Agnes Nur Febrianti Putri, 2021).

Reception tax is source key to increasing national income. Therefore, to increase tax revenue, one of the efforts made by the government is that taxpayers are entrusted with calculating, depositing, and reporting their payable taxes (Ninda Safitri, 2018). However, in reality, many taxpayers still need to correct their calculations in calculating the amount of income tax payable, need to be on time in making tax payments, and report SPT, which affects tax revenue.

During the COVID-19 pandemic that is currently hitting the whole world, which of course is also happening in Indonesia, will undoubtedly have an impact on several sectors, one of which is the economic sector. State revenues are of course reduced, impacting sources of funds and spending. This happened due to the impact of the COVID-19 pandemic. The various new policies that the government has set to combat the ongoing COVID -19 pandemic are of course closely related to revenue from the tax sector and state spending to fund COVID-19 prevention.

At the Manado Pratama Tax Service Office, tax revenue during the COVID-19 pandemic has decreased compared to the years before the COVID-19 pandemic. It must be admitted that the COVID-19 pandemic has had an impact on all real sectors, thus impacting tax revenues.

**Table 1.** Target and Realization of Tax Revenue

Year	Acceptance Targets	Acceptance Realization	Percentage
2017	IDR 2,399,408,127,000.00	IDR 1,861,141,223,791.00	77.57%
2018	IDR 2,286,531,049,000.00	IDR 1,872,668,246,808.00	81.90%
2019	IDR 2,232,962,708,000.00	IDR 2,075,381,052,782.00	92.94%
2020	IDR 1,789,822,656,000.00	IDR 1,644,680,116,236.00	91.90%
2021	IDR 1,882,012,862,000.00	IDR 1,920,738,993,690.00	102.06%

Source: iNewsSulut.id and KPP Pratama Manado, 2022

From table 1 above, from 2017-2019, tax revenue realization has increased successively for the three running years. However, in 2020 the realization of tax revenue has decreased significantly. Meanwhile, in 2021 the Manado Pratama Tax Service Office realized its receipts reached the revenue target. Even though the target and realization of tax revenue in 2020 and 2021 is smaller compared to the years before the COVID-19 pandemic, this has kept the Manado Pratama Tax Service Office from continuing to strive to increase tax revenue. Nevertheless, the Manado Pratama Tax Service Office will continue to establish good cooperation with taxpayers, both individual taxpayers and corporate taxpayers.

As we know, during the COVID-19 pandemic, many taxpayers experienced difficulties in the economic sector, which resulted in difficulties in paying taxes, one of which was individual taxpayers. Many employees were laid off by the company due to decreased income of a company so that many employees were sent home. Another impact is for Micro, Small and Medium Enterprises businesses which are still relatively small and do not have much income and do not have employees or even those who already have employees but not many have experienced losses so this makes it difficult to pay taxes. The purpose of conducting this research is to find out individual tax revenue during the COVID-19 pandemic at Manado Pratama Tax Service Office.

## METHODS

The type of research used in this study is a type of qualitative research with a descriptive approach. According to Murdiyanto (2020: 19), qualitative research is a type of research that produces discoveries that cannot be achieved using statistical procedures or other methods of quantification. Therefore, the method used in this research is qualitative analysis. The qualitative data analysis method is a method using interviews to answer questions like what, why or how. The data analyzed by this method are in the form of information data in the form of text and narrative. In this research, researchers used written and spoken words from sources interviewed by Manado Pratama Tax Service Office. Therefore, the types of data used in this study are qualitative data and quantitative data. The source of the data is in the form of primary data obtained directly through interviews with related parties and secondary data obtained from documents provided by Manado Pratama Tax Service Office and other literature accessed via the internet website. This research was conducted at the Manado Pratama Tax Service Office located on St. Mt. Klabat, Cp. Batu, Dis. Wanea, City of Manado-North Sulawesi 95117 which was carried out from late May to early August 2022.

## RESULT AND DISCUSSION

Based on an interview with the Manado Pratama Tax Service Office who were interviewed regarding the realization of individual tax revenue during the COVID-19 pandemic, the results of the interviews obtained were related to the following :

**Table 2.** Number of Individual Taxpayers  
(2017-2021 Tax Year)

Year	Number of Individual Taxpayers
2017	154,732
2018	164,554
2019	175,529
2020	201,859
2021	215,070

Source: KPP Pratama Manado, 2022

Based on table 2 above, it is clear that the number of individual taxpayers has increased steadily from year to year. Similarly, the number of taxpayers as a whole in 2020 and 2021 the number of individual taxpayers has increased rapidly. But that does not guarantee the realization of tax revenue to increase or increase. For example, we can see in table 4 below that the lowest realization of personal tax revenue was in 2020 due to the COVID-19 pandemic.

**Table 3.** Number of Individual Taxpayers Reporting SPT  
(2017-2021 Tax Year)

Year	Number of SPT Individual Taxpayers
2017	46,278
2018	45,264
2019	51,897
2020	59,455
2021	57,252

Source: KPP Pratama Manado, 2022

Based on table 3 above, it is clear that the number of individual taxpayers who actively report Annual SPT successively from year to year has continuously increased. It is just that in 2021 the number of individual taxpayers reporting Annual SPT has decreased.

**Table 4 .** Realization of Individual Tax Revenue  
(2017-2021 Tax Year)

Year	Realization
2017	IDR 148,864,251,572.00
2018	IDR 108,864,214,642.00
2019	IDR 143,303,257,601.00
2020	IDR 100,409,053,432.00
2021	IDR 147,492,724,852.00

Source: KPP Pratama Manado, 2022

Based on table 4 above, the interview results were obtained from the Manado Pratama Tax Service Office it can be seen that the realization of individual tax revenue in 2017 amounted to



IDR 148,864,251,572.00, in 2018 the realization of individual tax revenue has decreased by IDR 108,864,214,642.00, this occurs because there is still a lack of awareness of individual taxpayers in carrying out the obligation to pay taxes so that there are many tax arrears, besides that there are also individual taxpayers who are not cooperative when asked to pay taxes or when billed for tax arrears. In 2019 the realization of individual tax revenue of IDR 143,303,257,601.00 had increased again, because in 2019 it can be seen from the increase in the number of individual taxpayers. However, in 2020 the realization of individual tax revenues decreased significantly again by IDR 100,409,053,432.00, this was due to the COVID-19 pandemic with various new policies and regulations issued by the government such as incentives and PSBB (Large Scale Social Restrictions). Incentive policies issued by the government are to ease the burden on taxpayers, one of which is individual taxpayers whose types of taxes are given incentives. The government provides incentive policies because almost all individual taxpayers experience difficulties in paying taxes. This can reduce tax revenues because the taxes subject to incentives are financed or borne by the government.

Furthermore PSBB (Large Scale Social Restrictions), PSBB issued by the government to prevent the spread of COVID-19 various community activities are restricted which results in reduced economic activity and taxpayer income also decreases so that many taxpayers are in arrears paying their taxes because many small businesses or Most of them are experiencing bankruptcy so that it can make the realization of individual tax revenues decrease. However, in 2021 the realization of individual tax revenue had again increased by IDR 147,492,724,852.00, this is due to the trend of improving the global economy which has also contributed to the improvement of the Indonesian economy, especially the improvement in the trade balance. This illustrates the national recovery program which indicates improvement in line with the successful handling of COVID-19.

Based on the results of research conducted at the Manado Pratama Tax Service Office, individual tax revenues decreased significantly during the COVID-19 pandemic in 2020. This was because during the COVID-19 pandemic economic activities in the work area of the Manado Pratama Tax Service Office experienced a slowdown. As a result, the government issued various new policies and regulations to combat the COVID-19 pandemic such as incentives and PSBB (Large Scale Social Restrictions).

The government first issued the incentive policy based on Minister of Finance regulation Number 23 of 2020 concerning Tax Incentives for Taxpayers Affected by the COVID-19 Virus Outbreak and has undergone eight changes. Tax incentives aim to encourage goals or programs the government has set. Giving incentives is quite influential in tax revenue, with the existence of tax incentives many taxpayers are assisted in paying taxes. However, it should be noted that the incentives provided by the government can affect tax revenues because it will result in decreased tax revenues for both individual and corporate tax revenues, due to the many relief provided by the government such as tax deductions, taxes borne by the government, and even tax exemptions for taxpayers who have been regulated or determined as recipients of these tax incentives.

In addition to incentive policies, the government also issued PSBB regulations (Large Scale Social Restrictions) which are regulated in Government Regulation (PP) Number 21 of 2020 concerning Large-Scale Social Restrictions in the Context of Accelerating the Management of Corona Virus Disease 2019 ( COVID-19 ). The government issued the PSBB to prevent the spread of COVID-19, in which almost all community activities were closed to prevent crowds of people from forming which could cause the COVID-19 pandemic to spread widely. This can cause economic activity to decrease, such as the number of small or large businesses that have closed, and there have even been several companies that have experienced bankruptcy which has resulted in decreased income for taxpayers, so taxpayers have difficulty paying taxes.

From the data obtained at Manado Pratama Tax Service Office, the realization that personal tax revenue has decreased during the COVID-19 pandemic in 2020. The realization of individual tax revenue during the COVID-19 pandemic in 2020 has decreased by IDR 100,409,053,432.00. The realization of personal tax revenue has decreased as a result of the impact of the COVID-19 pandemic which disrupted economic conditions. However, in 2021 the realization of personal tax revenue has increased again by IDR 147,492,724,852.00. This is due to the trend of improvement in the global economy which has contributed to the improvement of the Indonesian economy, especially the improvement of the trade balance. This illustrates that the national recovery program is showing indications of improvement in line with the successful handling of the COVID-19 pandemic case. However, it must be admitted that when compared to the realization of individual tax revenue in previous years, the realization of individual tax revenue at the Manado Pratama Tax Service Office in 2020 has decreased significantly. This cannot be avoided because the country's economic conditions had significant differences before and after the COVID-19 pandemic. The COVID-19 pandemic has made the economy decline so that the ability to pay taxes for taxpayers has also decreased. Therefore, even though a tax incentive policy has been implemented to help taxpayers pay their taxes, it cannot increase tax revenue compared to previous years.

## CONCLUSION

Based on the research and discussion results, this study aims to determine how much individual tax revenue was realized during the COVID-19 pandemic at Manado Pratama Tax Service Office. Apart from knowing the realization of tax revenue, it also aims to find out the causes of the decrease in the realization of individual tax revenue during the COVID-19 pandemic at the Manado Pratama Tax Service Office. On the other hand, it is also to see differences in the amount of realized individual tax revenues over the last five years and to find out the causes of each individual tax revenue has decreased or increased. In addition, to see the difference between the realization of individual tax revenue and the realization of corporate tax revenue, which one has the lowest level of tax revenue realization during the COVID-19 pandemic. Based on the results of interviews and documentation data, personal tax revenue decreased significantly during the COVID-19 pandemic in 2020. Over the past five years, individual tax revenue before the COVID-19 pandemic decreased by IDR 108,864,214,642.00 in 2018 because taxpayers are not cooperative when asked to pay taxes or when billed for tax arrears. And in 2019 individual tax revenues again increased by IDR 143,303,257,601.00, with an increase in the number of individual taxpayers. However, after the COVID-19 pandemic, individual tax revenues again decreased by IDR 100,409,053,432.00 in 2020 because this year the country's economy was experiencing problems and various rules or policies were issued to combat the COVID-19 pandemic which also indirectly impacted on tax revenue. But on the other hand it has a positive effect because it contributes enough to increase tax revenue during the COVID-19 pandemic. In 2021, there was another increase of IDR 147,492,724,852.00, meaning that in this case the trend of improvement in the global economy indicated improvement with the successful handling of the COVID-19 pandemic case. The realization of individual tax revenue is smaller than the realization of corporate tax revenue during the COVID-19 pandemic. Indeed, it must be admitted that the realization of individual tax revenue during the COVID-19 pandemic with so many taxpayers could not balance the realization of individual tax revenue before the COVID-19 pandemic.

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